The village roads in the taluk were not properly maintained. Ruts, pitfalls and pot-holes were numerous on the roads. The roads were also not metalled. In some places, shade trees had to be planted. The defects should be removed and adequate funds provided for the proper maintenance of the roads.

DEWAN'S REPLY: Mr. Lakshmana Karayalar, the question of a dispensary for Ayikudi will be taken up in connection with the budget for 1103. But meanwhile, I shall ask the Inspecting Medical Officer to make the necessary preliminary enquiries as to the need for it and the place where it can be located. I have already spoken about bridges across the Hanuman *nadi* and about the sinking of wells. Wells are being sunk at Samburvadakakara. Wells are also being sunk at Ayikudi and Martandapuram and elsewhere. So that the matter is in hand.

The Chief Engineer is taking up the question of maintenance of the roads there.

I do not know what sort of encouragement you want the Government to give to the flax industry or to the pottery industry or to the weaving industry. If what you want is industrial loans you can get them under the rules. If it is any other special form of encouragement you wish the Government to give to these people, will you please communicate your requests to the Director of Industries?

102. Needs of Merchants of Shencotta.

MR. M. SUBBIAH TEVAR (*Member, Nominated*) said that the rules regarding the return of account books produced in civil courts was not being strictly observed in practice. The merchants found it very difficult to carry on business without account books. Proper care was not taken for the safe custody of the documents kept in courts. The documents should be returned on the same day on which they were produced, after attested copies were taken; if that could not be done, they should atleast be kept in safe custody under the court seal.

The Income Tax officers insisted on the production of pro-notes and other unregistered documents for inspection by the accountants, discrediting the account books furnished by the merchants. For earning a small profit, the merchants had to sell a large stock and it would not ordinarily be possible to write false accounts for large amounts. If, however, false accounts were produced, the merchants could be exemplarily punished without discrediting the account books of all merchants. Again, the Collectors entrusted the examination of accounts to the clerks and passed the assessment orders on the basis of the statements prepared by the latter. Difficulty was experienced by the assessees on account of such a procedure and they very seldom got redress in appeal. There were no fixed rules about the several items of expenditure allowable for purpose of income tax. Many items of expenditure that were essential for and incidental to the earning of profits from any business were disallowed without assigning reasons. Definite instructions on the subject should therefore be issued.

Under the Excise Licensing System obtaining in the Shencotta taluk in respect of cocoanut oil and other dutiable articles, merchants were bound to keep and produce accounts whenever they were called upon to do so by the Excise authorities. The system was introduced in order to prevent smuggling into the adjoining British District. But it was really of no practical utility because it was not easy to smuggle articles. The only routes to British parts from the Shencotta taluk lay along the Customs houses. Further, carts could not easily be hired for transport of contraband articles. The fact that the Excise staff had not yet detected any case of smuggling proved that the licensing system might be abolished.

Under the rules, licenses for manufacturing jaggery-tobacco should be given freely. But only one license had been issued for the whole taluk although many applied for licenses. The total consumption of the stuff was about 30 candies for which the Government got a revenue of Rs. 3,000 by way of duty and the contractor also made a substantial profit. If more licenses were issued, a better stuff and a cheaper rate could be had.

Shencotta was once famous for its snuff. But on account of the licensing system, the taluk could not manufacture the snuff. Similarly, *beedies* also, which were once being manufactured in large quantities in the taluk, were imported from outside.

LIBRARY ARCHIVES Kerala Legislative Assembly

Arrack shop No. I of the taluk was situated in the heart of the Shencotta town near the English School, the court houses, hospital, etc. It was also on the way to the only good well in the town. Drunkards frequenting the shop were on the increase, especially as the British Government had stopped the sale of arrack in the adjacent Tenkasi taluk. The shop should be removed from its present location to a place outside the municipal limits and the sale of arrack should be stopped tentatively for a period of two years as had been done in British India.

Once upon a time Shencotta was famous for its timber trade and there were 12 depôts there. But the number of depôts had been reduced to two. That was due to the operation of the Forest and Excise Rules. Within a distance of 19 miles from Tenmala to Shencotta, a cart laden with timber had to be stopped in as many as a dozen places. The G. O., dated the 31st January 1924, had not been brought into operation and consequently owners of private lands experienced hardships, as the Range officers were not granting export passes for timber stocked in private holdings.

Under the existing rules, the Forest authorities had to issue passes before timber from coupes sold in auction could be removed,—a great hardship to the contractors. If contractors were authorised to issue the passes in such cases, greater prices could be secured for coupes. The proposal would not affect the Forest authorities in their duty of checking the illicit transport of timber.

The Shencotta merchants had their own special grievances different from those of the taluk people and should be given special representation in the Sri Mulam Popular Assembly.

DEWAN'S REPLY: Mr. Subbiah Tevar, you say in the matter of production of account books, the merchants should not be required to produce books and that those who give wrong declarations should be punished in an exemplary way. How are Government to discover those who make false declaration unless it be by examining books ?

MEMBER: I did not say that books should not be examined. Sufficient convenience should be given to the merchants. That is all.

DEWAN: You said that their declaration should be accepted.

MEMBER: My only point is that it should not be remarked that our accounts are unreliable.

DEWAN: You said that your delcarations and accounts should be accepted as correct.

MEMBER: I did not say that our declaration should be accepted Our accounts should not be remarked as unreliable. We are ready to place our accounts for examination.

DEWAN: The only thing that Government can do is to ask the Income Tax Commissioner to give an order that as far as possible the examination of accounts should be made at or near the place of ordinary business.

As regards the licensing system of cocoanut oil, etc., the Excise Department must maintain a careful watch to safeguard the interests of Government in the matter of export duty and any relaxation must necessarily tell upon the revenues of the State.

You refer to the adverse effects of the Forest Rules on the timber trade. The Forest Department has to be extraordinarily vigilant and take exceptional measures in the Shencotta taluk to prevent the smuggling of timber outside the State. That is why you find their efforts exacting and causing a certain amount of inconvenience. If there is any specific point on which you think Government can be of assistance, I would ask you to communicate that point to the Conservator of Forests.

As for the abolition of arrack shop No. 1, for two years, I will take the larger issue. You instanced the fact that in Tenkasi the sale of liquor has been prohibited for two years. At the same time you tell me blandly that all these wicked drunkards and non-temperance people come to Shencotta to drink. Does not that

LIBRARY ARCHIVES Kerala Legislative Assembly

seem to you, as it seems to me, a most valuable commentary on the effects of prohibition? Instead of drinking at Tenkasi they come to Shencotta and drink. The cause of enhancement of revenue which you deplore is partly due to the enhancement of prices, making drink more difficult and costly and partly due to people of Tenkasi who have voluntarily submitted themselves to prohibition.

You next deal with the question of a representative in the Assembly from trading classes of Shencotta. I think you are nominated from that community.

MEMBER: I was not nominated from that class.

DEWAN: I think I nominated you as a merchant.

One other point more. I do not know how Government can improve trade or industry unless you indicate in what precise manner, you wish to have assistance given in the matter of improving trade and industrial conditions. My information is that the reason why Shencotta has lost its pride of place in the manufacture of snuff is that Shencotta snuff began to deteriorate very badly in quality and became very expensive and badly adulterated. So, let the snuff-makers mend their ways.

103. Needs of the Kunnattur taluk.

MR. K. KESAVAN UNNITTAN (*Member, Kunnattur taluk*) first complained about the transfer of the Magistrate's Court to Kottarakara. The people had to go to Kottarakara, 25 miles away, to prefer their complaints and many refrained from preferring complaints because of the expensive journey. Such an attitude among the people held out a premium to the habitual offenders and rowdies and crimes were therefore on the increase. The number of cases filed from the taluk was, however, decreasing since the year 1098 when the Magistrate's Court was transferred to Kottarakara. The number of cases charged by the Excise, Forest and Police authorities had also fallen during the period. When the need for a Magistrate's Court at Kunnattur was pressed at the previous session of the Assembly, the Dewan replied that the fewness in the number of cases from the taluk did not justify the opening of a court there. But the member pleaded that, the reasons for the fall in the number of cases being what they were, a Magistrate's Court should be established at Kunnattur or the local Tahsildar or Munsiff invested with magisterial powers as in the case of the adjoining Pattanapuram and Pattanamtitta taluks.

The tank near the Parakottu market was silted up and quite unfit for use. The market was held twice a week and many people congregated on those days. Besides, the place was thickly populated. But there was no other tank or river for bathing purposes. In 1091, provision had been made for its restoration, but on account of the War, the work was postponed. The annual income from the market alone was about Rs. 3,500 and it would be enough if one year's revenue were spent for the purpose.

The *chira* near the local English School was a very useful one both for the use of the inhabitants of the locality and for irrigating an extent of about 1,000 acres of *virippu* lands and another extent of 500 acres of *punja* lands. It also adjoined the halting place for the bullock-carts travelling along the road from Punalur, Mavelikara and other places. The lower bund of the *chira* was very weak and would very easily give way. If breaches occurred, the whole *chira* would be drained in no time to the detriment of the adjoining lands. To prevent such a contingency, the bund should be strengthened and sluices opened. Again, the *chira* was on a much lower level than the road on its bank, and was risky to the vehicles and pedestrians passing along the road. In view to avert possible dangers, a parapet wall should be put up along the bank of the *chira*.

A new road should be opened connecting the Punalur-Kayankulam road, 13th mile, with the Adur-Sastankotta road, 4th mile, and passing through the Pallikal *pakuthi*. There was not an inch of cart road in the above *pakuthi* and the transport of goods to the adjoining Parakottu or Sastankotta market was difficult. Difficulty was also being experienced in taking manure required for the wet lands in the *pakuthi*. The total length of the road would only be 3 miles and it would be very useful to the people of Poruvazhi, Kunnattur, Palamel, Nuranad and Tonnallur *pakuthies* and also to the travelling public. The local inhabitants would be prepared to surrender lands for the road to a width of 22 feet.

LIBRARY ARCHIVES Kerala Legislative Assembly